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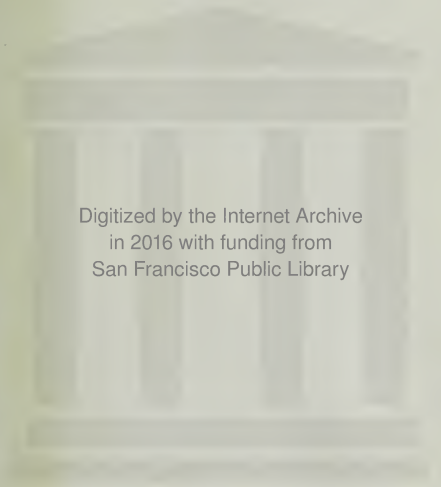
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EXCERPTS FROM STENOGRAPHIC REPORT OF
MINUTES OF A MEETING OF THE PARK COM-
MISSIONERS HELD AT PARK LODGE, SAN FRAN-
CISCO, ON FRIDAY, JANUARY 23rd, 1914, PARTI-
CULARLY RELATING TO THE REPORT OF MR.
WILLIAM DOLGE ON THE AFFAIRS OF THE
PARK COMMISSION MADE TO THE FINANCE
COMMITTEE OF THE BOARD OF SUPERVISORS
NOVEMBER 5th, 1913.

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MR. METSON—Mr. Dolge, we have asked you to come out here to-day with reference to your report that we have had for a matter of a couple of months. I will take up the recommendations in that report. I suppose that is the better way to get at it. The salary of the secretary is \$175 per month, and the salary of the bookkeeper is \$125 per month. Have you considered the question of the secretary leaving the office here to attend to business downtown, the conditions here in the office, the fact that the secretary is a check on the bookkeeper, and the bookkeeper is a check on the secretary—in other words, have you considered the matter of their work being one a check against the other, as well as disposing of the business we have here?

MR. DOLGE—Yes, you have a stenographer, and you have the superintendent.

MR. METSON—I think that the superintendent is pretty busy all the time. He has his hands at present about as full as they can possibly be. He is up at all hours, and is working both early and late.

MR. DOLGE—You also have the superintendent's clerk.

MR. METSON—He is very busy too.

MR. DOLGE—I would not add to the official duties of the superintendent or the superintendent's clerk.

MR. METSON—It would be the additional duty of checking.

MR. DOLGE—No, the superintendent's clerk now checks off all of the bills that he turns in.

MR. METSON—Do you check back that bill book against that too?

MR. DOLGE—I do not quite understand checking back against it.

MR. METSON—The secretary has to keep the minutes; he has to write letters to people; he has to go downtown to the treasurer's office, the auditor's office and the banks, and one thing and another, and when he is gone from here, there would have to be some competent person who could advise people that come in, or telephone, or who have business with the Park. That is one thing. Another thing is whether he could do that and keep the books too. At the same time that would remove the check that the bookkeeper has upon the secretary, and the check the secretary has upon the bookkeeper.

MR. DOLGE—So far as the absence of the secretary from the office is concerned, when the secretary is away the stenographer takes over his duties. The bookkeeper does not take care of any of that part of the work.

MR. LINDLEY—What salary does Mr. Dolge recommend for the consolidated office?

MR. METSON—\$200 a month.

MR. LINDLEY—Can you get a competent bookkeeper, a competent person to perform services of that kind, for \$200 a month?

MR. DOLGE—I think so.

MR. LINDLEY—And give his exclusive time to it?

MR. DOLGE—Yes.

MR. LINDLEY—What is the salary of the bookkeeper?

MR. METSON—\$125 a month.

MR. LINDLEY—What is the salary of the secretary?

MR. METSON—\$175 a month. That would be \$300 for the two.

MR. LINDLEY—What check would you have on the accounts in the office?

MR. DOLGE—Exactly the same check you have at the present time.

MR. LINDLEY—Does not the secretary check on the bookkeeper?

MR. DOLGE—I will refer it to the secretary to answer that.

MR. METSON—You were here for six months the last time and you ought to be able to answer that question.

MR. DOLGE—The secretary does not check on the bookkeeper.

MR. LINDLEY—There is no check on the bookkeeper, except as the books are experted by the city.

MR. DOLGE—The check on the bookkeeper comes through the auditor's office, and through Mr. Metson's office, in the first place, and in the second place through the auditor's office.

MR. LINDLEY—You spoke of a check coming from Mr. Metson's office. That is purely a private matter of Mr. Metson's.

MR. DOLGE—Yes.

MR. LINDLEY—Your recommendation is that we consolidate the two offices, and that the bookkeeper perform all the duties that he is now performing, and all the duties that the secretary is now performing?

MR. DOLGE—Yes.

MR. METSON—You were here long enough to state whether that work could be efficiently done by one individual.

MR. DOLGE—I think you could get a person for \$200 a month who would do all of that work efficiently. I think you would probably have to hold out to him a prospect of an increase of salary.

MR. METSON—How much would be the saving to the city by that operation?

MR. DOLGE—I am frank to say that it would not result in saving the city very much. My idea of this matter is for efficiency. At first it would save \$100 a month. Subsequently there would be a saving of from fifty to seventy-five dollars a month.

MR. METSON—Suppose some one here should get sick and be off for a week or two?

MR. DOLGE—It would be very much the same thing as if it should happen now. You would still have your stenographer here.

MR. METSON—I do not think the stenographer would be a competent bookkeeper or a secretary.

MR. DOLGE—Your stenographer here is a very competent young woman, so far as I have been able to observe. She does take care of a considerable part of the work that ordinarily would fall upon the bookkeeper.

MR. METSON—She could not take care of the correspondence or keep the minutes. She could not do all of that.

MR. DOLGE—No, sir. That situation would arise if the secretary were taken sick now.

MR. METSON—We would have the bookkeeper, who would take charge of that work.

MR. DOLGE—I do not suppose it is necessary for me to state that there is absolutely nothing personal in these recommendations, but it merely occurs to me that a man at \$200 a month could combine in himself the duties of both secretary and bookkeeper.

MR. METSON—We want to get your ideas about these things.

MR. LINDLEY—I took it that these recommendations were made in perfect good faith by Mr. Dolge. Whether these recommendations are proper for us to follow, as a matter of individual judgment, I cannot tell.

MR. METSON—Every year the city employees get a vacation. There are also times when they are sick. I am inclined to think that Mr. Dolge has not viewed all of those things. Some of our people may be laid off for a week or two weeks. Those emergencies are always taken care of in business life.

MR. LINDLEY—Mr. Dolge's report does not charge this board with graft.

MR. DOLGE—Decidedly not.

MR. LINDLEY—The sum and substance of Mr. Dolge's report is that the method of doing the business affords opportunity for those employees to do other things. Is not that the effect of your report?

MR. DOLGE—That is correct.

MR. LINDLEY—I have taken Mr. Dolge's report to be made in good faith. I have thought there was something in his recommendation.

MR. METSON—The next recommendation is in regard to the adoption of a budget system, and so forth. Is that a new proposition that would be put in by you, Mr. Dolge? Is it somewhat different from the ledger we are now using?

MR. DOLGE—You could use the ledger you have now. You could ascertain your proportions by memorandum ac-

counts. You could use the same sort of a ledger, a small ledger, or a general ledger book, and keep in there assets in the shape of bequests or one thing and another, that do not appear on the general accounts.

MR. METSON—Is there such a book here?

MR. DOLGE—There is a ledger here that could be adapted very easily to that. It would not have to be done on a double entry basis, necessarily. They could be kept on the memorandum order.

MR. LINDLEY—Is that a mere mechanical proposition, or is it a safeguard?

MR. DOLGE—Double entry, strictly speaking, would be a safeguard. The ideal thing, it seems to me, for the board to have, would be a system so that at each meeting of the board you would know exactly how much money you had to spend for specific purposes, also showing the amounts that had been expended for certain purposes, and showing the amount available for the different branches of the service here.

MR. METSON—That suggests the idea of a budget.

MR. DOLGE—Yes.

MR. LINDLEY—Your idea is that we should have a fiscal year, commencing with the first of July, and that we should take our available funds and distribute them over the different activities of the Park?

MR. DOLGE—Yes.

MR. LINDLEY—Do you think that is practical in view of the irregular calls that are made upon the board in all of these activities?

MR. DOLGE—It seems to me that it would relieve the board of a great deal of time in hearing complaints. With a budget you would know the exact amount expended for all of the activities, and just how much more you had to draw upon.

MR. METSON—We are here for the purpose of listening to complaints. It is our duty to listen to complaints brought here by citizens.

MR. LINDLEY—Mr. Dolge's idea is that there would be a less number of them.

MR. METSON—That might be.

MR. LINDLEY—I would not see any objection to it if

it would relieve this board from the causes of complaints. Even if you have a budget, it is not inflexible.

MR. METSON—That is only one method of saving ourselves. We are here to please the public rather than ourselves.

MR. LINDLEY—I have always felt from the beginning that there ought to be a budget, a distribution of these funds. It is a rather difficult matter and may require some experiment to determine just exactly how the apportionments should be made. I think there ought to be some apportionments made in justice to the outside parks. They are just as much interested as people generally are in Golden Gate Park. It might be a difficult thing to arrive at the proper ratio of apportionments as between Golden Gate Park and the activities of Lincoln Park. They are all clamoring for money for the purpose of beautifying or adorning their parks. It seems to me that if we had a budget system we would have something to fall back on. I do not believe the average citizen understands the responsibilities of this board, and the number of things we are expected to do when we do not have the funds to do those things with.

MR. DOLGE—The city itself has a budget system. The administration of the city is on a budget system. There are distinct amounts provided for distinct purposes. They even get down to the point of specifying the number of clerks and specifying their salaries, amounting to so much money. One stenographer in the sheriff's office at such and such a salary, and another stenographer at such and such a salary. Then of course there is a surplus amount, or fund, which is available for emergencies. The city also has what they call an urgent necessity fund, of \$100,000, on which they can draw.

MR. METSON—The Park is run on a maintenance proposition. I cannot see how a budget would do us any good.

MR. DOLGE—There has been considerable construction work during the three years past.

MR. METSON—That was all provided for by specific appropriations by the Board of Supervisors.

MR. DOLGE—You would prepare your budget calling for so much money and then you would go before the Board of Supervisors with your budget and ask for an addi-

tional appropriation for construction work. At the present time people appear before you and ask for certain things and you say "We have not got the money to do that with. You will have to go down and see the Board of Supervisors."

MR. METSON—I beg your pardon. We never sent anybody to the Board of Supervisors. That is against our policy.

MR. LINDLEY—That is where they have to go when they cannot get anything here. We have to pass the buck to the supervisors.

MR. DOLGE—They have to go before the supervisors and ask for the appropriation.

MR. METSON—We have made it a practice to never send people to the Board of Supervisors. I do not think it is a proper thing for us to do, and we very carefully avoid doing that. We do make up a budget every year, as you know, and present it to the Board of Supervisors.

MR. LINDLEY—We make an estimate.

MR. METSON—That we call a budget. We make an estimate of our needs.

MR. LINDLEY—Our estimate shows what we would like to have.

MR. METSON—I would suggest to Mr. Dolge, that if we met the very suggestion there in his report, segregating the money into actual maintenance and construction work, how that would help us in listening to complaints.

MR. LINDLEY—We hardly ever expect to get the amount that we ask for.

MR. METSON—We put in our estimate to cover our actual needs. The Sweeney monument proposition has been put in for some time. I think it is an outrage that it has not been wrecked before this.

MR. LINDLEY—Is there any harm in trying the budget system next July?

MR. METSON—I am suggesting to you that we have tried it.

MR. LINDLEY—Try it on a speculative budget.

MR. METSON—I have no objection to trying anything once.

The next matter here in this report that I want to

take up is in regard to the preparation of the Park report. It seems to imply here that that report cost \$1282.33, that is, that is what was paid for it here in the office. I want to criticise that statement, because I do not think that is a fair one. The total expense for the Park report for printing, purchasing the paper and cuts, having it bound and everything necessary, was \$1282.33. The secretary could not do that. We employed an expert to write the report up in a manner that would appeal to the public. It has been the custom to employ a man to write the report. I think it is necessary. The suggestion here is that the board stood for an expense of \$1282.33, whereas, the secretary should have done that work.

MR. DOLGE—I will concede that can be construed that way. That was not the intention. The particular portion of that paragraph I desire to call the attention of the board to is that in looking over the Park reports of previous years, and incidentally the Park reports of other cities of the United States, there is hardly a continuous narrative of Park activities. It struck me that if the Park Commissioners would adopt the policy of publishing a report once every two years, following out the general plan of these reports, that it would be a very interesting history. This report was a very creditable one. It would compare favorably with any park report that I have ever seen. I have looked through a great number of them.

MR. METSON—It is a question of whether the city got its full value out of it.

MR. DOLGE—I think it did.

MR. LINDLEY—I think the talent that is in this board, eliminating myself, of course, with the assistance of the secretary, can get up our reports in the future. This money has been spent, and when the question comes up in regard to the next report, we will take it up and discuss it here in the board.

MR. METSON—What I was getting at is: that this seems to indicate that we had wasted practically \$1280 of the city's money.

MR. LINDLEY—I do not think that Mr. Dolge's report criticises it in that spirit. I did not look at it that way.

MR. DOLGE—I will have to admit that it may be construed that way, but that was not my intention.

MR. LINDLEY—It is the statement of a fact, and it is true.

MR. METSON—That covers printing and binding, the cost of cuts and photographs, and all of that class of work.

MR. LINDLEY—The report cost \$1282.

MR. METSON—The total cost. He says that should have been done by the secretary.

MR. DOLGE—You can only accuse me of writing bad English.

MR. METSON—Do not you read it that way yourself? The preparation of the report should have been done by the secretary. It was his duty. Then you go on to say that last year's report cost so and so.

MR. LINDLEY— Suppose you leave out "preparation." The printing was a part of the expense, also the lithographing.

MR. DOLGE—\$861.33.

MR. LINDLEY—That is a mistake on the part of Mr. Dolge. He should have itemized those things. Unless the secretary has more attainments than I think he has he could not have printed that report.

MR. METSON—And he could not have made the photographs, and so forth.

Now to the next recommendation, "Monthly reconciliation of the Park accounts with the accounts of the auditor. Our demands as sent down each month"—a statement is sent each month to the auditor and is checked up. Now, what more reconciliation can we do?

MR. DOLGE—You can get your Park accounts in absolute agreement with those of the auditor. The only difference between the auditor's account and your account will be on the demands outstanding against the fund. That is exactly where you should reconcile your monthly accounts. The auditor and treasurer occupy relatively the same position. Your accounts should be reconciled.

MR. METSON—When we advise the auditor of demands, why should we reconcile our books?

MR. DOLGE—To get your books in reconciliation with theirs, so that you may know what your balance is, and that it is correct.

MR. METSON—We advise the auditor of demands that we issue, and I supposed that our accounts agreed.

MR. DOLGE—No, they do not.

MR. GREENEBAUM—You send an advice that you have drawn these demands. Both amounts must agree at the end of the month with the exception of the demands which have been issued and have not been collected. It is done the same way in a bank with regard to the checks. You may advise me that you have drawn twenty-five checks. I take notice of it, but at the end of the month only nineteen checks have come in, and consequently the depositor's balance and the bank balance does not agree. All that is necessary for the depositor to do to ascertain his balance is to add to his balance the amount of the checks that have not yet been presented to the bank, or subtract from the bank balance the amount of the outstanding checks, and that will give him his balance.

MR. LINDLEY—When you draw a warrant you charge it up against the balance on hand?

MR. METSON—Yes.

MR. LINDLEY—Is not that sufficient?

MR. DOLGE—There is no monthly reconciliation of the accounts.

MR. LINDLEY—How can you reconcile the accounts when some of the demands issued have not been presented for payment?

MR. DOLGE—That has nothing to do with the bills that have been presented to the park. It has to do with the demands that have been authorized by the commission and has been sent to the auditor's office. Those demands have been charged up on the Park books against the Park fund. Every demand that is authorized here is charged up against the Park fund upon the Park books. Of course, the balance as shown at the auditor's office, and the balance shown on the Park books should agree, actually should agree except such demands as have been held up by the auditor himself, or by the finance committee.

MR. LINDLEY—Some of those demands are not presented for payment immediately.

MR. DOLGE—There should be a reconciliation between the auditor and the treasurer in regard to that matter. The Park commission necessarily has nothing to do with that. There should be a reconciliation of the outstandings

between the auditor and the treasurer. Your accounts here have not been in reconciliation since 1908. How much farther back than that, I do not know.

MR. LINDLEY—Let me ask this question: who presents these demands for auditing?

MR. METSON—We audit the demands here and then they are turned over to the owners.

MR. LINDLEY—Then they go to the finance committee of the Board of Supervisors?

MR. METSON—We get them from the finance committee. The finance committee passes them back to us and we deliver them to the tradesmen.

MR. LINDLEY—When are they charged on our books?

MR. METSON—As soon as we audit them we charge them. Then later we advise the auditor that we have released so many demands.

MR. LINDLEY—When does the auditor make his entry?

MR. METSON—When he gets notice from us. He does not have to audit them, though, until the tradesmen deliver them to him.

MR. LINDLEY—Then I do not see how there could possibly be an adjustment or reconciliation.

MR. METSON—The fire destroyed a great many demands, and they have not been presented. Necessarily we have that money to our credit. It is not our duty to reconcile those accounts. I do not see what reconciliation we can make more than to advise the auditor that we have issued such demands.

MR. LINDLEY—I would like to ask Mr. Dolge to give us a concrete way in which this reconciliation could take place under that state of facts?

MR. DOLGE—The auditor takes cognizance of the demand when he audits it. He enters it on his books. The result of that will be this: these demands are charged on your books here, and there is no guarantee that all of the demands will be charged on the books of the auditor. Sometimes people die and demands are not presented. I have an idea that there is now to the credit of the Park fund in the office of the treasurer about \$10,000 more money than is shown by your books here. Your books here show only a balance of \$2,000, for example, and there is more money than that there to your credit.

MR. LINDLEY—Outstanding demands?

MR. DOLGE—Outstanding demands. They will probably never come in. If there is any danger of their coming in they could be canceled here on the Park books, and subsequently if they show up for payment, another demand could be drawn for them.

MR. LINDLEY—How can we adopt a system that will make those things tally every day?

MR. GREENEBAUM—You cannot do it in a bank or anywhere else. Take your demands against the auditor's office, if they are not presented for payment, how can you reconcile your accounts? I cannot see any way that you can do it.

MR. LINDLEY—I am quite willing to consider all of these recommendations of Mr. Dolge's in the best kind of a spirit, but I do not see how we can work out any system that will cover this matter. We carry upon our books a balance now that is a great deal less than our credit balance is in the hands of the treasurer. How can we reconcile the thing unless we have a fictitious system of bookkeeping?

MR. METSON—Some of these demands have no doubt been lost.

MR. LINDLEY—We might possibly be liable, but we cannot in conscience draw upon that fund.

MR. DOLGE—The city itself makes a practise of canceling at the end of every two years all warrants that are not called for during the two years.

MR. LINDLEY—Is there a law that requires that?

MR. DOLGE—That is a state law.

MR. METSON—I think it is a matter for legislation, and not for us.

MR. LINDLEY—What result would be accomplished, what practical economical result would be accomplished by having these balances correspond, over and above the condition as it is now? We are carrying a balance here on our books very much less than we are entitled to according to the books of the treasurer. There is no opportunity for anybody breaking into that balance that is carried on the books of the treasurer so long as we keep our balance as it is according to our method of doing business. What economical result would be accomplished?

MR. GREENEBAUM—We could go over our books and find out the vouchers that have not yet been paid. Then we might get at the balance between the auditor and the Park commission.

MR. METSON—We know now how much the treasurer owes us on demands that are outstanding.

MR. GREENEBAUM—Our balance is considerably less.

MR. METSON—We may have \$18,000 to our credit in demands that have not yet been presented.

MR. GREENEBAUM—What do our books show?

MR. METSON—We have issued demands and they have not been audited. The auditor agrees that our accounts are right.

MR. LINDLEY—By taking both balances, they must agree. I do not see how we can do any other way.

MR. GREENEBAUM—The balance in the bank does not always agree with your balance.

MR. LINDLEY—The bank has no concern with the checks that are not presented.

MR. GREENEBAUM—No, but you make up your account with the bank and there is a difference in the balances.

MR. METSON—The Park commission has a balance in the office of the treasurer by reason of demands that have been issued and not presented. We have checked those over time and time again.

MR. GREENEBAUM—You cannot do anything else.

MR. METSON—That has been done periodically. I believe twice a year.

THE SECRETARY—Yes.

MR. GREENEBAUM—That is all you can do.

MR. WALTER H. LINFORTH—Mr. Chairman, may I be permitted to say a word? I am a taxpayer here. I take a lively interest in the management of this park. I have read this report, and some of the statements here are to the point that things here are a little bit slack. If it is proper, when the time comes, I would like to ask a few questions with reference to these matters.

MR. METSON—That is what we are here for.

MR. LINFORTH—I did not know whether I had any rights here or not.

MR. METSON—Every citizen has rights here. A citizen

has the same right to work here that we have, and we always say that he is getting paid the same salary.

MR. DOLGE—I also looked up the Park funds as a part of the city funds. If any department of the city government is doing anything that causes the funds in some other department to be slack, that ought to be remedied. The situation with reference to the Park fund at this time is this: the door is open in the treasurer's office and the auditor's office for them to put through a demand against the Park fund, cash that demand and nobody will ever be any the wiser, and the money will simply vanish. That is one particular reason why there should be a monthly reconciliation of your accounts.

MR. METSON—That is a reflection upon us that we have been lax in our methods of bookkeeping here.

MR. DOLGE—I did not intend it that way.

MR. LINFORTH—I take it as a reflection on this board.

MR. BARRY—In 1909 you made an examination of the Park funds?

MR. DOLGE—Yes.

MR. BARRY—In August, 1909?

MR. DOLGE—About that time.

Q. And you say that prior to that time there was not a proper reconciliation of accounts with the auditor?

A. I do.

Q. And you say that it is an easy matter to reconcile?

A. I do.

Q. Why did not you reconcile the accounts at that time?

A. I asked permission to do so and the Park board did not see fit.

Q. You were told to systematize the accounts?

A. I am not going to be catechised by you, Mr. Barry.

MR. BARRY—I am here as a representative of the Grand Jury. I was asked to be present here as the expert for the Grand Jury.

MR. DOLGE—I was asked to install a system of accounts at that time, and I pointed out to the Park commission the necessity of that reconciliation.

Q. You also at that particular time made various entries in those books?

A. I did.

Q. Did they tend to reconcile things with the auditor's office?

A. No, sir.

Q. Why did you put those figures in the books?

A. They were put in there installing the system.

Q. They were erroneous?

A. No, that is not correct. The accounts were not reconciled. I will not admit that the figures made by me were not correct.

Q. You admit this then—

A. Just a moment. Just let me finish my answer. I was in the same position that you would be in now if you attempted to make a reconciliation. You would have to arrive at the outstanding demands—

Q. Did you ask the Park commission for that privilege?

A. I believe I did.

Q. Was it refused to you?

A. I do not remember. I do not think it was.

Q. You were entitled then to make that reconciliation?

A. Yes.

Q. It was not made?

A. No, sir. Mr. Metson will remember that I was called off with my work when the change in the board came.

MR. METSON—That was in February, 1910.

A. Yes.

Q. That is when I came in?

A. That is the time I mean.

MR. LINFORTH—May I ask a question?

MR. METSON—I want to ask one or two questions myself.

Q. If you had that before you when you were here before, why did you reflect on this board at this time in this report for not doing that which you did not do at that time when you were paid to do it?

MR. BARRY—Why were they not reconciled at that time?

MR. DOLGE—Because the natural and easiest time to make that reconciliation would be at the end of the fiscal year, June 30th. The auditor's office has a resting point at that time. It is purely an accounting proposition. It is dif-

difficult to get at the outstanding demands in the middle of the month. You can determine your bank balance at any time during the month, because all you have to do is to go down to the bank and ask them for a statement, but a matter of this kind is a difficult proposition when you come to arrive at a balance in the middle of the month. The end of the fiscal year is the best time to do it. Any competent book-keeper could do it then.

MR. LINDLEY—Would you require the co-operation of the auditor's office.

MR. DOLGE—Yes, to a certain extent.

MR. LINFORTH—How long had you been working on the books in 1909 when you knew of the existence of these things that you have referred to?

MR. DOLGE—In 1909 I was in the same position that I am to-day. I was retained by the finance committee of the Board of Supervisors, and incidental to that work, at the request of the then park commissioners, I was asked to install a budget system, and a system of accounts in the Park. That was done incidentally to the other work I was doing. One of the things that developed in the course of that examination was that there had been no reconciliation. Naturally I would not go to the bottom of it unless there was some special reason for going down to the bottom of it. I simply permitted that reconciliation to take care of itself. It will work itself out as it will with a bank account. If you draw one hundred checks and at the end of the month only eighty-nine of them come back, the presumption is that eleven of those checks were not presented to the bank for payment and that you will get them the following month.

Q. How long were you working on the books at that time?

A. I started in, I think, some time in August, possibly before that, and wound up some time in February.

Q. Did you have any assistants?

A. I had one assistant in doing the work. I can give you all of those facts—I can give you the exact time that I commenced that work.

Q. Do you recollect in round numbers what your charges were for those services?

MR. LINDLEY—I do not think that is pertinent.

MR. LINFORTH—Q. Did you make any suggestion at that time in line with your suggestion here about making the books of the commission correspond with the auditor's books?

A. I am quite sure you will find such a suggestion in the report I filed at that time.

Q. With reference to these outstanding vouchers that have been issued you do not claim, or mean to claim that those were not issued for valid claims?

A. Oh, my, no.

Q. How on earth can you reconcile the books here with the books of the auditor any more than you can reconcile a man's private bank account with the banker's books where there are outstanding checks?

A. That is all I want to do.

Q. How can you do it?

A. Why, exactly as you reconcile your own bank account each month.

MR. LINFORTH—You gentlemen know the vouchers that you draw against that fund?

MR. LINDLEY—We do not know when they are presented for payment.

MR. METSON—We issue claims to the various tradesmen and employes and laborers.

MR. LINFORTH—And you keep a record of them here?

MR. METSON—Yes. We keep a copy of each one here.

MR. LINFORTH—So that you know those that have been presented and those that have not been?

MR. METSON—Yes.

MR. LINFORTH—Do those that have not been presented and those that have been presented agree with your balance in the books?

MR. METSON—They do.

MR. LINFORTH—How can you reconcile that in any other way?

MR. DOLGE—Let me cite an instance. There was a demand drawn for \$112.80 for the payment of a premium on the bond of certain Park employes. I knew that that was not a proper charge against the Park funds, and when the

secretary called Mr. Metson's attention to it he very generously paid that himself. When I was here at the Park the last time I inspected the books, and there was that demand for \$112.80 still remaining on the books. That charge of \$112.80 appears in one of the former reports to the board of Park commissioners and the mayor. That demand was never drawn. It was cancelled, but was not cancelled on the books. I submit that there is at least a difference of \$112.80 between the Park books and the auditor's books.

MR. LINFORTH—That is simply a matter of cancelling that entry. That amount was paid out of Mr. Metson's private funds.

MR. DOLGE—Yes, but it was not cancelled.

MR. LINDLEY—Isn't the sum and substance of this whole recommendation a matter of bookkeeping purely?

MR. DOLGE—Yes.

MR. METSON—Do you not realize that this report has been taken to be a reflection upon the integrity of the board of park commissioners? You know how particularly sensitive the public is.

MR. DOLGE—This report is a report that was made by me to the finance committee of the Board of Supervisors. It was never contemplated that publicity would be given to it. The report was made to the committee. This report is the same as dozens of other reports I have made to the finance committee. It was never intended that this report should have been made public.

MR. LINDLEY—It should be made public. Any report following an examination of public funds should be made public. It is proper that it should be made public. I believe that this report was made in the best of faith. It is probable that you did not realize the position you would place this board in when you made some of these recommendations.

MR. LINFORTH—I have no interest in this matter aside from being a citizen and a taxpayer here. I took the very matters that have been discussed here to be a reflection upon this board. I thought there was something in it. From the explanations made by Mr. Dolge I see there is nothing in it. It is a matter of bookkeeping—simply a matter of reconciling these books by the methods of bookkeeping.

This memorandum from the records here says that you started this investigation the last of June or the first of July, 1909, and you ceased at the request of Mr. Metson in February, 1910. Is that correct?

MR. DOLGE—I presume it is correct. I do not remember. I do not question any statement of that kind.

MR. LINFORTH—You have not any animosity against any member of the board here?

MR. DOLGE—No, sir. Why should I have?

MR. LINFORTH—I do not know. I simply asked you that question.

MR. LINDLEY—I did not take the report in that sense at all. I did not look at it in that way. I did not take the report as bearing any animosity against anybody.

MR. DOLGE—I think you are putting me in rather an uncomfortable position. I am a practising accountant and I have specialized on municipal work. I have always aimed to be absolutely impersonal in making reports. I would like to point out to you that at least three of the gentlemen present were not members of the board at that time. I have known Mr. Metson for quite a number of years, and I think and believe that Mr. Metson will tell you that I have no animosity towards him, that he has ever been able to discover. I was at great pains in the report to make no statement to that effect because of the great interest that Mr. Metson personally takes in the work.

MR. METSON—That statement hurt me, and also my colleagues who have been doing the bulk of the work here.

MR. LINDLEY—I want to make a confession. I personally feel that I have not been doing my share of the work here, because the large share of the work that Mr. Metson does here does not call upon each commissioner to do the best that is in him.

MR. METSON—I think you have all done your full share.

MR. LINDLEY—I take my share of the responsibility. We all have confidence in the chairman of this board. I do not feel, however, that the average member of the commission does his share of the work.

MR. GREENEBAUM—Neither do I.

MR. DOLGE—The principal motive that prompted me

in going into these details was to apprise Mr. Metson of the details. I had no idea, of course, that any publicity would be given to this report. This report was submitted some time in November.

MR. METSON—I submitted this report to the Grand Jury, and the Grand Jury then investigated our books. I told the secretary to turn the books over to the Grand Jury. We had no one to shield here. The report was turned over to the Grand Jury in November, so that all of these things could be investigated by the Grand Jury.

MR. LINDLEY—That shows that you wanted to bring to the Grand Jury the criticisms made by the expert.

Now, as to the next recommendation, as a simple account method for the children's quarters, and the costs there. What kind of an account would you suggest for the children's quarters? We have the requisition there that the superintendent complies with. I think that is of vital importance.

MR. DOLGE—I think some attempt should be made to segregate the expense of running the restaurant from the expense of running the picnic cafe and the sale of ice cream cornucopias.

MR. METSON—You do not mean to segregate the restaurant from the candy and all of those items?

MR. DOLGE—You can get at approximately the cost of conducting the candy stand and the picnic cafe as distinct from the restaurant.

MR. GREENEBAUM—That would mean considerable additional help and expense.

MR. BARRY—Did you visit the children's quarters when you were here?

MR. DOLGE—Yes.

MR. BARRY—Do you know the superintendent of the children's quarters?

MR. DOLGE—Yes.

MR. BARRY—It happens that for the last eight months there has been an acting superintendent there. A lady.

MR. DOLGE—I have not met her.

MR. BARRY—Did you meet Mrs. La Rue?

MR. DOLGE—I don't know whether I met her or not.

MRS. LA RUE—I never saw him in my life.

MR. DOLGE—I did not go over there to make any examination of the records.

MR. BARRY—You do not know what books they keep over there?

MR. DOLGE—Not in detail, no.

MR. BARRY—Then your suggestion might be entirely wrong?

MR. DOLGE—It might be, yes.

MR. BARRY—The fact of the matter is that at the present time they do keep the very segregation that you are recommending here.

MR. METSON—In regard to the cost of articles there. I am vice-president for two concerns here, large stores. I have copies of the superintendents' reports, with the figures, sent to me for my examination. I submit those lists to these concerns and have them check up the prices in their offices, and in that way I individually see that the prices are as near right as I can. Would you suggest any other way to watch the cost more closely than that?

MR. DOLGE—I know the Park has had experience with reference to this matter. It seems to me that if the Park would purchase largely it would remove all possible ground for criticism there—if certain stock used over there was contracted for rather than being purchased in the open market as you go along.

MR. METSON—With reference to contracts. You have got a wrong impression there. The city must award contracts on bids for all departments. Now, Mr. Spreckels is somewhat of a rancher himself and I farm a good many thousand acres. Judge Lindley is also a farmer.

MR. LINDLEY—To my regret.

MR. METSON—Then you are an agriculturist. We know what prices are paid for farm products, because we are both buying and selling. We advertise for bids here, and when those bids come in—they always come in sealed, and we open them before the bidders in public. If we ascertain that the city bid is lower than the bids that come to us, we take the city contract. Did you know that?

MR. DOLGE—Yes, I knew that.

MR. METSON—If it is higher we reject the bid. If we find there is a combine around town, as there has been frequently on hay and grain, we reject all of the bids and buy in the open market. We have never lost anything so far as those things are concerned, as yet.

MR. DOLGE—I was not referring to contracts with reference to hay and grain. I am familiar with that. I was referring to the material used at the children's quarters. There is a very considerable amount of it that could be provided by contract, and the regular schedule.

MR. LINDLEY—Several things we need there are not covered by the present schedule.

MR. METSON—What have you to say with regard to our purchases with reference to the children's quarters?

MR. DOLGE—There has been too much open market purchasing.

MR. LINDLEY—At exorbitant prices?

MR. DOLGE—I would not say the prices were exorbitant.

MR. LINDLEY—It gives rise to opportunity for irregularity?

MR. DOLGE—I would not like to use the word "irregularity." Take the coffee, for instance. The prices of coffee have gone up and gone down not quite with the market.

MR. LINDLEY—It is purchased in small quantities.

MR. DOLGE—My principal criticism is that it is purchased in a small quantity in the open market rather than an arrangement made for a larger quantity covering a long period of time.

MR. LINFORTH—If they bought in large quantities would not they have to store the goods?

MR. DOLGE—Not necessarily.

MR. GREENEBAUM—In countersigning many of the demands I take special pains to find out where the goods are bought. Most of the things you mention were bought from the most respectable houses in San Francisco who would under no circumstances take advantage on the goods that we buy for the Park.

MR. BARRY—In reference to coffee, the custom of the city is to call for a certain quality of coffee. That coffee is used at the county jail, also at the city prison, and perhaps is not absolutely the best. The policy at the children's quarters is to get absolutely the best of everything. Take in the matter of butter, the city has cold storage butter, but fresh butter is used at the children's quarters all the time. The city, when the fresh butter rate is low, gets fresh butter,

otherwise it uses cold storage butter. When the cold storage butter rate falls below that of fresh butter, then the cold storage butter is used, but the idea at all times is to get the best possible for the Park.

MR. METSON—We are very jealous about the babies over there. We like to take very good care of them.

MR. GREENEBAUM—We do not want the children to get any bad food over there.

MR. BARRY—The sugar contract is a city contract. That is perhaps one of the largest commodities the city buys. The quantities that go out to the children's quarters are not very large, perhaps, but sugar is furnished to the city under a contract.

MR. METSON—I would rather go off the board if we cannot furnish the best that money can buy for the babies over there. We buy the best we can.

MR. GREENEBAUM—We try to.

MR. METSON—I have gone to the children's playground, gone into the kitchen and taken samples of the food down to Smith & Emery and had them analyzed at my own expense. I have sent Smith & Emery out there to buy things, and they have taken them down to their office and analyzed them at my own expense, because I wanted to be sure that the city chemist here was making the examinations that we expected of him. I know that Mrs. La Rue sends down samples of butter, milk and cream to the city chemist for analysis. The prices of all those things are checked, as I have suggested. You say something here about the storage of supplies. There is only about \$500 per month, on the average, of goods used out there at the children's playground that could be stored, in any event. You cannot store ice, cream, or ice cream, or any of those articles. My idea is that if we had to hire a storekeeper out there, to store the small quantity of goods that possibly might be stored there, we would be losing money.

MR. LINDLEY—I think most of the goods we use out there are perishable, and could not be stored very well.

MR. METSON—The principal purchases there are perishable. Those which are not perishable amount to about \$500 a month. The cost of keeping a storehouse generally runs up five or ten per cent. on your purchase price. There

is a certain loss by waste, and I do not believe you could get a storekeeper for less than \$75 a month.

MR. LINDLEY—It is pretty difficult to handle an activity of that kind on strictly scientific business lines. You have got to have more or less flexibility.

MR. LINFORTH—Did you have any experience in matters of that kind before you got up that report?

MR. DOLGE—What do you mean by "experience"?

MR. LINFORTH—In regard to the suggestions you have made touching this matter with reference to the children's playground?

MR. DOLGE—You mean experience in running an institution of that kind?

MR. LINFORTH—Yes, before you made up this report?

MR. DOLGE—No, sir.

MR. LINFORTH—You did not have any experience in running an institution of that kind, and you did not even examine the books they had there?

MR. DOLGE—I never had any experience in running a restaurant, or a candy store, or anything of that kind.

MR. LINDLEY—The criticism is from the standpoint of accounting, as I understand it.

MR. METSON—Mr. Dolge has indicated a policy here. He has gone beyond merely recommending a system of accounts. He has suggested a policy to us.

MR. DOLGE—I certainly have, Mr. Metson.

MR. METSON—In regard to the sale of Park postal cards, and so forth.

MR. DOLGE—In connection with all of these recommendations, I will say again, that I did not contemplate that this matter would become public property. It is one thing for me to make a set of recommendations to the Park commission, suggesting certain things, that would involve a change of policy, and it is quite another thing for me to make certain recommendations and then have them become public property. I might say certain things to you, Mr. President, or to Judge Lindley, that I would not put in writing, yet I would tell it to you in good faith. Again I might put something in writing in a personal letter that I would not want to get before the public.

MR. GREENEBAUM—The publication of this report has

created some stir among my friends, and among friends of my friends. That is the reason we want to know about it.

MR. BARRY—At the present time they sell postal cards at the children's playground.

MR. METSON—You did not know that, did you?

MR. DOLGE—Yes, I knew that.

MR. METSON—We tried it and abandoned it at the museum for the reason that it required too much watching, and the income was insufficient to justify it. It might work out all right if we tried it again, but I do not know. It was not patronized. At the Beach Chalet there is no one that goes out there except women, nurses mostly, and children. We felt they would not buy anything out there at all, consequently postal cards and such things are not placed on sale there. Now, with reference to the charge for the storage of model yachts. What is your idea of that?

MR. DOLGE—Where there is a special service rendered by the Park to an individual I think a charge should be made for it. I think the owners of those model yachts should be charged a small fee for the storage of those things. I know that is not the general policy of the Park, but it struck me that a small fee might be charged for the storage of those model yachts.

MR. METSON—Those model yachts cost four or five hundred dollars, some of them, and are quite an attraction to a great many people. We had this building that was not being used for any purpose; we wanted people attracted to the Park, and drawn away from other portions of the Park where there was congestion. We made it attractive for the model yacht people, they having put quite a little money into those little things, and we permitted them to store them there and made no charge for the storage.

MR. DOLGE—I understand that it has been suggested if the Park made a charge the Park would become liable for the property that is stored there.

MR. METSON—Those model yachts are stored there with the distinct understanding that there is no liability on our part whatever. It was to encourage them to come there. We told them they could store their yachts there without charge. In view of that, do you think your recommendation is a good one?

MR. DOLGE—I should think not.

MR. METSON—As to the clay deposits and rock quarry, both will become of increasing value. We know that. We have a rock quarry on Strawberry Hill, and we have a rock quarry that a citizen of San Francisco has been kind enough to let us have the use of free of charge. He practically indicates that he will continue to do so. As to the clay deposit, Mr. MacLaren has got one staked out on the new grounds along the line of the railroad, and there is none nearer at hand, so if a new railroad is built, that probably will yield something. That is about as near a clay deposit as we can get.

In regard to this matter of rent. What are the facts about that, Mr. MacLaren?

MR. MacLAREN—Most of those men have been there a long time. There is a man at the pumping station, and a man at each one of the windmills.

MR. METSON—They have free rent?

MR. MacLAREN—Yes. You take the men at the windmills. If we did not give them their rent we would have to pay them more money.

MR. LINDLEY—That rent is a part of the compensation.

MR. DOLGE—This was in no sense intended to be criticism. It was simply a suggestion to the commission, to inform themselves on that point. I am in no position to judge whether those men are properly paid or not. I merely noted that there were certain employes of the Park who enjoyed free rent.

MR. METSON—There are none others?

MR. MacLAREN—The Japanese up there get their rent. That is an agreement that was made with them.

MR. LINDLEY—It is part of the agreement by which they went in there?

MR. MacLAREN—Yes.

MR. BARRY—Is it necessary for these men to be there both night and day?

MR. MacLAREN—Yes.

MR. BARRY—They have to be there?

MR. MacLAREN—Yes, they have to be there all the time.

MR. BARRY—Isn't it stipulated in their contracts that they shall have rent free?

MR. MacLAREN—Yes.

MR. METSON—There is one other matter in the report. It is in regard to the children's quarters, showing that we have overdrawn the fund \$6,000. As I understand that, we could not pay the June bills in June. We cannot get the merchants to come in with their accounts which have to be presented and sworn to in June, for the June demands.

MR. DOLGE—Absolutely you cannot very well.

MR. METSON—I went after Mr. Monroe about that pretty hard. I sent him out there, and he installed a system and checked on it occasionally. He can give some figures on that. I asked him to come out here today. Mr. Monroe says there is no overdraft at the children's quarters of \$6,000. This is the way that Mr. Monroe works it out for me.

Bills contracted in year ending June 30, 1913, but paid after July 1, 1913, as follows:

Paid in July, 1913.....	\$ 2,637.95
" " Aug., ".....	1,656.65
" " Sept., ".....	686.10
	<hr/>
	\$ 4,980.70
Disbursements as per Ledger.....	35,295.39
	<hr/>
	\$40,276.09

Deduct bills contracted in year ending June 30, 1912, but paid after July 1, 1912, and included in amount of disbursements:

July	\$3,670.02
Aug.	1,435.14
Sept.	577.38
Later	425.83
	<hr/>
	6,108.37
	<hr/>
Operating cost per year.....	\$34,167.72
Cash receipts as per Ledger.....	37,760.00
	<hr/>
Profit.....	\$3,592.28

MR. DOLGE—You do not expect me to pass on those figures now?

MR. LINFORTH—Does Mr. Dolge say there is an overdraft of \$6,000 at the children's quarters?

MR. METSON—Yes. You did not allow us for the month of June in the preceding year, but charged us with the month of June in 1913.

MR. DOLGE—I did not, Mr. Metson. Here are the bills for 1912. Here are the bills that were contracted for in the month of July. Here are the bills that were paid for in the month of July. I analyzed the demands that have gone through during the period from May 1, 1912, to June 30, 1913. I located each demand in reference to the month in which it was paid, and secondly, in the reference to the month in which it was incurred. These are actual disbursements. This represents the month in which the demands were incurred. This is the month when the demands were paid. January, 1913, is applicable to July, 1912. This is a payment of \$13.25 paid in May, 1913, and is applicable to July, 1912. If you will observe the May Day expense, the May Day of 1912, paid some in May, some in June, some in July, some in August, and some as late as April, 1913, it was \$1464.78. The May Day expense of 1913, that is, disbursements only, is \$867.25, indicating very plainly that there are still some outstanding bills. Deduct these totals for those three months, that is, for May Day, and also June, and compare it with the other three months and it will indicate an overdraft of about \$6,000.

MR. METSON—You are taking May and June of 1913.

MR. DOLGE—Here is the month of June here; here is July here, and so on. Those are all bills applicable to previous years. They foot up \$6,100. The bills that were paid in 1913 for the same months are very much less. For instance, take that \$4800 there and deduct that, and you have got your actual expense of operation.

MR. BARRY—Wasn't this operating expense for the month of May?

MR. DOLGE—You see that it is not. From the statement it appears that the children's quarters have been operated at a profit. You draw the inference from that.

MR. BARRY—Do you know how many bills were outstanding on June 30th?

MR. MONROE—\$4800.

MR. BARRY—How many bills were outstanding at the end of June, 1912?

MR. MONROE—\$6100.

MR. BARRY—That is a credit of \$1600—

MR. DOLGE—I will not agree to anything of that sort.

MR. LINFORTH—May I ask one question? How long have you been an accountant? I ask you that because I do not know you.

MR. DOLGE—I have had my certificate for five years.

MR. LINFORTH—You have been following that occupation during that time?

MR. DOLGE—Yes, I have been a public accountant for eight years.

MR. LINFORTH—Do you know the gentleman that has been talking to you here?

MR. DOLGE—Mr. Barry, yes.

MR. LINFORTH—Do you also know this other gentleman?

MR. DOLGE—Yes, Mr. Monroe.

MR. LINFORTH—He is an accountant, is he?

MR. DOLGE—Yes.

MR. LINFORTH—You and he do not agree on these books?

MR. DOLGE—I do not think that Mr. Monroe disagrees with me. Mr. Monroe has just been pointing out something to me that he evidently does not agree on with me. I do not see it. I may be wrong. I am not infallible.

MR. LINFORTH—You may be wrong?

MR. DOLGE—Yes.

MR. LINFORTH—And the statement in the report that there is an overdraft out there of \$6,000 may be wrong?

MR. DOLGE—Yes, that may be so.

MR. LINFORTH—And the statement that there may be an overdraft of \$4000 may also be wrong?

MR. DOLGE—I think so.

MR. METSON—Look at this paper, please.

MR. DOLGE—I am very ready at any time publicly to say that I am wrong, when I am convinced that I am wrong.

MR. METSON—I do not question that. That was something that surprised me, because we have tried to keep track of things there, to know whether we overdrew out there or not. These other figures about the cost of the

Park and one thing and another, Mr. Dolge, in your report. It would be impossible that our figures are all wrong. It is impossible to make a comparison of the different parks, as you do. Take Lincoln Park, for instance, they get about \$2,000 per acre per year.

MR. DOLGE—I do not remember making any comparisons with Lincoln Park, except to say that the reports from Lincoln Park are very good.

MR. METSON—You say that Lincoln Park furnishes very good financial reports, and then you say here that our management has been extravagant.

MR. DOLGE—Oh, no.

MR. METSON—You say the management of the children's quarters is extravagant and wasteful.

MR. DOLGE—That I do say.

MR. LINDLEY—It is \$288 an acre on this park, as against \$2,000.

MR. MacLAREN—One hundred and eighty-eight dollars.

MR. LINDLEY—And they get \$2,000 at Lincoln Park.

MR. MacLAREN—Yes.

MR. METSON—In one place here you say you cannot make a comparison, then you go on and make comparisons to our detriment.

MR. DOLGE—I obtained that data from the Bureau of United States census statistics for the year 1910. I will be glad to submit that to you gentlemen. I tried to make up a relative statement on the basis of acreage. A great many of the park reports do not give the acreage contained in the parks.

MR. METSON—Do you think that is a fair criticism of our methods here?

MR. DOLGE—I am not criticising the methods. I was simply making the proposition that the Park does not get as much money as other cities in the country, proportionately and relatively.

MR. METSON—Does not get as much?

MR. DOLGE—Yes.

MR. LINFORTH—The statement is to the contrary.

MR. METSON—That is the way I understand it.

MR. BARRY—We spend more money.

MR. DOLGE—I was endeavoring to show that the City

of San Francisco got relatively more money than other cities that were even larger than San Francisco.

MR. METSON—That now is the way I understand it.

MR. DOLGE—For example, here is a chart showing the outlays both for maintenance and for improvements in the Park.

MR. METSON—That is according to population.

MR. DOLGE—These are all based on population—these statistics are.

MR. METSON—You say in here that we are extravagant in our work and expenditures. That is the way I understand your report.

MR. DOLGE—The whole purpose was to advise the finance committee that on the basis of those statistics, San Francisco was apparently and actually getting more money per capita than most of the larger cities.

MR. LINFORTH—Are not the parks here more scattered than they are in other cities?

MR. DOLGE—I am not sufficiently familiar with the park situation in the different cities to be able to answer that. The statistics I have here give information in regard to Boston and Chicago, for the year 1910.

MR. LINFORTH—Did you make any inquiries regarding other parks in the country before you made this criticism?

MR. DOLGE—I did not write any letters, no.

MR. LINFORTH—You are aware that on account of the mild winters in San Francisco conditions here ought to be better? Did you take into consideration here that they have to sprinkle perhaps ten or eleven months in the year, whereas, in the large cities in the east they get rain about every day in the summer?

MR. DOLGE—I can tell you something about the situation in New York. It is not the same there as it is here. They afford a great deal of entertainment to the public in the winter time, and they are under considerable expense at that time.

MR. LINFORTH—Did you take into consideration that our winters are mild here and that we have to sprinkle practically ten months in the year, and that in most of the larger cities in the east they have rains every day in the summer, and in other places they have very cold winters for about six months in the year?

MR. DOLGE—I think you will find from an examination of the superintendent's reports that he reduces his force very materially as winter approaches. I think the force is down to about the lowest point in about January or December.

MR. MacLAREN—That is about right. In South Park, Chicago, in the summer time they employ three thousand men, and in the winter about fifteen hundred. We may reduce fifty or sixty in the winter.

MR. LINDLEY—What is your maximum employment?

MR. MacLAREN—Three hundred and fifty. There are thirteen park systems in Chicago. The South Park system employs three thousand men in the summer and about fifteen hundred men in the winter time.

MR. LINFORTH—The number of the employes there is reduced about fifty per cent. in the winter?

A. Yes.

MR. BARRY—And the acreage in South Park and here, how do they compare?

MR. MacLAREN—About the same.

MR. LINFORTH—Mr. Dolge said that he did not know anything about the conditions of the parks in the eastern cities.

MR. DOLGE—I only went into it to the extent of the information given by the Bureau of United States Census Statistics.

MR. METSON—Chicago has .1275 on \$100 of taxation, and the maximum we are allowed is .07. Is not that right?

MR. DOLGE—I do not know.

MR. METSON—You wrote this report with the idea of conveying information to the public that we are extravagant?

MR. DOLGE—No, sir. I wrote that with the idea of conveying information to the finance committee, and I will stand on it until I am sure that I am wrong. The amount the city sets aside for park purposes, seven cents, as compared with other cities of the United States, seems to be a very little amount.

MR. METSON—Why did you pick out Lincoln Park and make a comparison?

MR. DOLGE—I do not think that paragraph can be

construed as comparing Lincoln Park with Golden Gate Park. I do not consider it as a comparison. It is not so intended.

MR. METSON—You picked out all of the things that would put the park board in wrong with the public, and with the Board of Supervisors here. Did it occur to you that there are some rich men of this city, who may die some day, and would be willing to give the City of San Francisco some of their money for park purposes, if they had confidence in the park board, and now they will get the idea that this board is incompetent and extravagant and the City will not get anything. That is about what it amounts to.

MR. DOLGE—You are entirely wrong, Mr. Metson. That report was not written with any such idea in view. I tried to explain all of these things in this report, and I had no idea it was going to be made public. This report, as I have said, was prepared for the benefit of the finance committee, to show the situation and conditions out here. It is an unfortunate thing that the report became public property.

MR. GREENEBAUM—I think it is a good thing.

MR. LINDLEY—I think that such a report ought to be made public. Any recommendations or suggestions for the betterment of the service here ought to be made public.

MR. LINFORTH—You say you did not take Lincoln Park for the purposes of comparison, but your report seems to indicate that you did.

MR. DOLGE—I spoke there of the financial accounts of Lincoln Park.

MR. LINFORTH—And you compared that with the extravagance of the board here.

MR. DOLGE—That has nothing to do with extravagance at all. It was in comparison with the accounts here. That is all. I am perfectly willing to concede that the paragraph just referred to by President Metson, with reference to the park report, might be misconstrued.

MR. LINFORTH—I thank you gentlemen for permitting me to intervene here. I came out here because I thought you gentlemen were subject to criticism, but I am happy to say that you are not.

MR. BARRY—Do you say that our system of accounting here is all wrong?

MR. DOLGE—You know as well as I do that there are various methods of bookkeeping that could be introduced here that would answer the purpose. So far as the bookkeeping is concerned my principal criticism is to the fact that the procedure here installed is not being carried out.

MR. BARRY—The bookkeeping installed by Mr. Monroe?

MR. DOLGE—Yes, it is not being carried out.

MR. METSON—As soon as this report came out it was turned over to you?

MR. BARRY—Yes.

MR. METSON—You are the expert for the Grand Jury?

MR. BARRY—Yes.

MR. METSON—And you came out and went through our books?

MR. BARRY—Yes; with particular reference to those matters commented upon in the report. There are certain matters in the report about which I wanted to question Mr. Dolge, and I will cite one of them: In the report he says that at the Beach Chalet Ivory Soap was purchased for \$8, and at the children's quarters for \$4. At the Beach Chalet they used ten cent cakes, and at the children's quarters they used five cent cakes.

MR. LINDLEY—The inference was that they were paying \$8 in one place and \$4 in another place for the same thing.

MR. DOLGE—I do not see that in the report. The report does not say that. The report says a case in one place and a box in another place.

MR. BARRY—I looked up the wholesale price on Ivory soap. A box of five cent cakes can be bought for \$3.90, and a box of ten cent cakes can be bought for \$6.90. That is the difference on five cent and ten cent cakes.

MR. DOLGE—In one place a case was purchased, and in another place a box was purchased.

MR. BARRY—There is no question but that inference there is that Ivory soap was purchased in one instance for \$4.50, and in another instance at \$8.

MR. DOLGE—I am telling you that in one instance a case was bought and in another instance a box was bought.

MR. BARRY—In your report you say "There are occa-

sional absurdities," and then you cite this soap as one of them. I think you should have obtained information before you made these statements here, and used them for the purposes of comparison.

MR. LINDLEY—The probabilities are that Mr. Dolge jumped to conclusions.

MR. BARRY—These are more of your so-called "absurdities." In March 11, 1912, there was a case of Sapolio purchased for \$5. In December, 1912, Mr. MacLaren purchased the same thing for \$5.50. I would like to ask Mr. Dolge whether he investigated to ascertain if there was any change in price during that time?

MR. DOLGE—I did not investigate.

MR. BARRY—Was the price the same March 2, 1912, and December 2, 1912?

MR. DOLGE—I do not know.

MR. BARRY—The comparison is not of any importance because you have not made any investigation.

MR. METSON—It is the wholesale price in one instance and the retail price in another.

MR. DOLGE—I think that is it.

MR. METSON—Did you find where we have been stealing any money?

MR. BARRY—No.

MR. METSON—You think that Mr. Dolge's figures in regard to the children's quarters are a mistake?

MR. BARRY—I am satisfied they are.

MR. LINDLEY—I wish you would check that matter up and see if you can get together. A wrong impression has gone out about the condition of affairs here. You ought to get together and see if you can agree on that.

MR. METSON—Your conclusions regarding the children's headquarters are the same as Mr. Barry's, Mr. Monroe?

MR. MONROE—Absolutely.

MR. METSON—Do you want to make any further criticism, Mr. Barry?

MR. BARRY—No, not at this time.

MR. METSON—Just to clarify the atmosphere the park board met the other day and they determined that they did not want to be bound by the findings of any accountant

employed by them, because it might be said that there would be more or less favoritism shown by such an accountant, therefore, the board felt that the men who are most in touch with accountants in San Francisco should select one, and to that end a letter was written by the president of the board to Mr. Archibald Kain, requesting that he select some accountant to come out here and make an examination of Mr. Dolge's report and of our books, to see what the situation was, and that he make a report upon it, whether favorable or unfavorable. You gentlemen have a copy of that letter.

MR. LINDLEY—I move that the action of the president be ratified, and that the accountant selected be requested not only to go over the books, but to make such recommendations as he may see fit; and that the park commission will pay the bill, not from the park funds.

MR. BARRY—I will be glad to give a limited amount of my time to the accountant selected.

MR. METSON—That will be very nice of you indeed. I would be very glad to have Mr. Barry and Mr. Monroe make an effort to reconcile with Mr. Dolge all of these things.

